

State of Idaho

Office of the Secretary of State

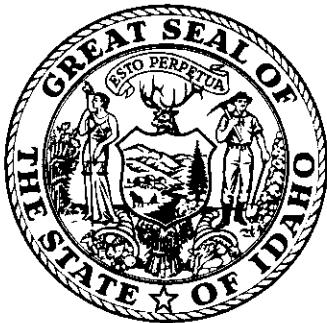
**CERTIFICATE OF AUTHORITY
OF
S&A SERVICES OF WATERTOWN, LTD.**

File Number C 151412

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate

Dated: 22 October 2003



Ben Ysursa

SECRETARY OF STATE

By *Deborah N. Farmer*

FILED EFFECTIVE



APPLICATION FOR CERTIFICATE
OF AUTHORITY (For Profit)
(instructions on Back of Application)

2003 OCT 22 PM 12:37

STATE OF IDAHO

The undersigned Corporation applies for a Certificate of Authority and states as follows:

1. The name of the corporation is: S&A Services of Watertown, LTD.

2. The name which it shall use in Idaho is: S&A Services of Watertown, LTD

3. It is incorporated under the laws of: New York

4. Its date of incorporation is: 4/5/2001

5. The address of its principal office is: 167 Polk Street, Watertown, NY 13601

6. The address to which correspondence should be addressed, if different from item 5, is:
Cornerstone Support, Inc., 16 Norcross St., Ste 101, Roswell, GA
30075

7. The street address of its registered office in Idaho is: 5527 Kendall Street, Boise, ID
83706-1231
83706, and its registered agent in Idaho at that address is: Lexis Document Services Inc.

8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
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Suzanne Schreiber President 167 Polk St., Watertown, NY 13601

(sole officer) Secretary

Director

Dated: 10/15/03

Signature: Suzanne Schreiber

Typed Name: Suzanne E. Schreiber

Capacity: President

Customer Acct # -

(if using pro-paid account)

Secretary of State use only

Form 500/0001-0000-0000-0000-0000-0000
Revised 01/2001

IDAHO SECRETARY OF STATE
10/22/2003 05:00
CK: 410 CT: 173811 BH: 787884
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C 151412

**State of New York } ss:
Department of State**

I hereby certify, that the Certificate of Incorporation of S&A SERVICES OF WATERTOWN, LTD. was filed on 04/05/2001, under the name of S&A RECEIVABLES MANAGEMENT OF WATERTOWN, LTD., with perpetual duration, and that a diligent examination has been made of the Corporate index for documents filed with this Department for a certificate, order, or record of a dissolution, and upon such examination, no such certificate, order or record has been found, and that so far as indicated by the records of this Department, such corporation is a subsisting corporation.

A Certificate of Amendment S&A RECEIVABLES MANAGEMENT OF WATERTOWN, LTD., changing its name to S&A SERVICES OF WATERTOWN, LTD. , was filed 04/13/2001.

The Biennial Statement is past due.

*Witness my hand and the official seal
of the Department of State at the City
of Albany, this 16th day of October
two thousand and three.*



Secretary of State

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